



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Judith Simon
DOCKET NO.: 22-33740.001-R-1
PARCEL NO.: 17-05-326-017-0000

The parties of record before the Property Tax Appeal Board are Judith Simon, the appellant(s), by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,750
IMPR.: \$49,250
TOTAL: \$68,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story, mixed-use building of masonry construction with 4,324 square feet of living area. The dwelling is approximately 131 years old. Features of the home include a partial basement and a one-car garage. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. Appellant submitted an appeal for the subject property with PIN 17-05-326-017-0000 at street address 1452 W. Chicago Av, Chicago, IL. In support of this argument the appellant submitted information on four class 2-12 equity comparable properties with varying degrees of similarities to the subject which are located within a 1.5-mile radius of the subject. The improvements ranged: in age from 78 to 141 years; in size from 4,371 to 5,466 square feet of living area; and in improvement assessment

from \$9.34 to \$10.04 per square foot of living area. Appellant disclosed that this is an owner-occupied residence. Appellant submitted the Cook County Board of Review 2022 Assessed Valuations decision which indicates that the total assessment for the subject property is \$68,000. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" indicating a different PTAB docket number of 2022-36768 for a property with PIN 17-06-324-002-0000 with a street address of 853 N. Western Av., Chicago, IL. disclosing the total assessment for that property of \$61,000. The subject property under appeal by the appellant has an improvement assessment of \$49,250 or \$11.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three class 2-11 equity comparable properties which are located in a different neighborhood code than the subject. The improvements ranged: in age from 110 to 115 years; in size from 3,924 to 5,685 square feet of living area; and in improvement assessment from \$14.48 to \$14.98 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparable properties for the Board's consideration in determining assessment equity. After considering all the comparable properties submitted by the parties the Board finds that the comparable properties submitted by the parties lacked sufficient similarities with subject to allow a thorough analysis to determine if the subject was inequitably assessed. Two of the four suggested comparable properties submitted by the appellant were much larger in square feet of living area than the subject and one of those was 1.5 miles from the subject. The two remaining properties suggested by the appellant were at least 35 years newer than the subject, further differed from the subject in bathrooms and garage space, and one was over one mile from the subject. The board of review submitted information regarding a different PTAB docket number than that designated for this appeal, for a different property, with a different PIN, at a different address than the subject property. The board gives no weight to the evidence submitted by the board of review.

While this Board finds that the board of review failed to provide evidence of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics to the subject, it is ultimately the appellant's burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence

that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 17, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Judith Simon, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602